TEMPORARY DUTY (TDY)
GENERAL

Per diem is a travel allowance provided as a daily payment in lieu of reimbursement of actual expenses during government directed travel. Soldiers deployed under Temporary Change of Station (TCS) orders, Temporary Additional Duty (TAD) orders, or Group Travel Orders (unit movement orders) are entitled to per diem.

The amount of per diem is based on the availability of lodging and mess and the incidental expense rate specified by the Per Diem, Travel, and Transportation Allowance Committee for the location. The current specified incidental expense rate for all overseas locations is $3.50 per day. Specified lodging and meal rates very by location.

In general, deployed soldiers only receive the incidental portion of per diem as military lodging and meals are available throughout the theater. However, order issuing authorities have the authority to grant exceptions and authorize the higher local rates where the situation warrants.

Soldiers do not receive per diem during rest and recreation leaves.

TEMPORARY DUTY (TDY)
EXAMPLES OF INCIDENTAL EXPENSES

- Fees and tips to bellhops, maids, and porters
- Telephone calls necessary to reserve lodging
- Mailing costs associated with filing travel vouchers and paying government charge cards
- Any expenses related to rooms, lodging, or valet service
- Potable water and ice
- Personal laundry/dry cleaning and pressing of clothing. (Note: This is reimbursable for CONUS travelers TDY for 7 consecutive days or longer. It is NOT a separate reimbursable expense for OCONUS travelers.)

Incidental expenses should not be listed on a travel settlement voucher (DD Form 1351-2). These expenses are covered by the daily incidental expense portion of per diem.

TEMPORARY DUTY (TDY)
INTERNAL TDY TRIPS

If a soldier on TCS/TAD orders or group travel orders (unit movement order) must perform another TDY, the TCS unit must prepare a new travel order (normally DD Form 1610 format). The traveler should file a settlement of the new TDY upon return to the TCS/TAD point. The servicing finance unit in theater will provide guidance on where to file this voucher.

When the soldier files his final TCS settlement he includes a copy of the settled TDY voucher as supporting documentation and indicates the travel dates in the itinerary portion of the travel settlement voucher (DD Form 1351-2). There is no need to reclaim any reimbursable expenses already paid on the TDY voucher.

Soldiers are normally not entitled to per diem at the TCS/TAD point and another TDY point at the same time. Meals and incidental expense portions of per diem are payable at the TDY point rate only during an internal TDY. If the soldier is required to maintain lodging at the TCS/TAD site during the internal TDY, the unit must amend the TCS/TAD order to authorize dual lodging. This authorization will enable the soldier to receive lodging per diem at both the TCS/TAD point and the TDY point.

TEMPORARY DUTY (TDY)
ACCRUAL VOUCHER

Soldiers who incur out-of-pocket expenses or who incur costs on their government-procured charge card may file an accrual voucher. The accrual voucher is an advance of travel entitlements, not a final settlement. Defense Finance and Accounting Service (DFAS) will collect accrual payments if a final settlement voucher is not submitted in a timely manner. Soldiers deployed in the CENTCOM theater of operations in support of Operations Iraqi or Enduring Freedom are not authorized to file accrual vouchers unless costs on their government-procured charge card have been incurred.

To file an accrual voucher, complete a travel settlement voucher (DD Form 1351-2) in the same manner as for a regular travel settlement but only claim entitlements for the previous 30 days. (NOTE: DFAS will only pay 30 days in an accrual even if more are claimed.) Annotate "ACCRUAL #1" clearly on the top of the form. The next month annotate "ACCRUAL #2", and so on.

Fax or mail the voucher, along with supporting documents such as required receipts, order copies, etc., to the DFAS Center servicing the home station. Sometimes DFAS will designate one DFAS center as the processing site for all travel related to an operation. In this event, the in-theater servicing finance unit will provide guidance on where to file accruals.

TEMPORARY DUTY (TDY)
FINAL SETTLEMENT VOUCHER

All active duty soldiers must submit their final vouchers within 5 days of redeploying to home station. All reserve component soldiers must submit their final voucher within five days of demobilization. All soldiers are required to file a final settlement voucher even if no advances or accruals were received during the TDY period.

To file a settlement voucher, complete a travel settlement voucher (DD Form 1351-2) covering the entire TCS/TAD period. Be sure to annotate clearly any internal TDY periods.

Fax or mail the voucher, along with supporting documents such as required receipts, order copies, accrual voucher copies, travel advance vouchers, copies of deployment and return manifests, internal TDY settlement vouchers, etc. to the DFAS Center servicing the home station. Sometimes DFAS will designate one DFAS center as the processing site for all travel related to an operation. In this event, the in-theater servicing finance unit will provide guidance on where to file settlements upon your return.

Ensure you keep a copy of the entire final settlement packet mailed or faxed to DFAS.

FAMILY SEPARATION ALLOWANCE (FSH)

Family Separation Allowance (FSH) is intended to offset added housing expenses incurred by a member due to enforced separation from dependents.

It is payable to any member with dependents who is TDY for more than 30 days and the dependents are not residing at or near the TDY station. Entitlement stops if the soldier returns to home station for more than 30 days during the TDY period. FSH is also payable to a dual military service member with no dependents if the couple were residing together before being separated (only one member is entitled if both are deployed and in different locations).

As of 1 October 2002 FSH is payable at $250 per month ($8.33 per day) Entitlement begins the day of departure from home station and ends the day prior to return to home station.

In-theater servicing finance units will start FSH entitlement after arrival in theater. Soldiers are required to complete a DA Form 1561 before this entitlement may start.

BASIC ALLOWANCE FOR SUBSISTENCE

Basic Allowance for Subsistence (BAS) is a cash allowance intended to help reimburse soldiers for expenses incurred when subsisting themselves.

During a contingency deployment BAS is normally payable to all officers, warrant officers, and enlisted members. Soldiers designated as Essential Station Messing (ESM) prior to deployment will have their entitlement changed to BAS Type S (Standard BAS). Soldiers drawing Type S or Type R (Ration Not Available (RNA)) will see no change to their BAS entitlement.

For 2003 the specified rate for officers is $167.20 per month. The specified rate for enlisted is $242.81. Entitlement begins the day of departure and ends the day of return to home station.

BAS is not collected for meals consumed while deployed. Instead, the soldier forfeits the meal portion of per diem when subsisted at no charge. TCS/TAD orders should reflect any time periods when soldiers are not subsisted at no charge. During these time periods the applicable per diem rate will apply.

BASIC ALLOWANCE FOR HOUSING (BAH)

Basic Allowance for Housing (BAH) is a cash allowance intended to help reimburse soldiers for expenses incurred when quarters are not provided by the government.

During a contingency deployment BAH entitlement does not normally change. Soldiers who were entitled to BAH prior to deployment generally continue to receive BAH unless other circumstances change (e.g. designated authority revokes soldier's authorization to reside off-post). Likewise, soldiers who were not receiving BAH generally continue non-receipt unless other circumstances change (e.g. soldier's spouse uses power of attorney to terminate government quarters).

For active component soldiers BAH rates vary by rank, dependent status and assigned permanent duty station. During deployment the BAH rate continues to be based on the assigned permanent duty station. This rate does not change even if dependents choose to relocate to another area for duration of the deployment.

BASIC ALLOWANCE FOR HOUSING (BAH) continued

For reserve component soldiers BAH rates very by rank, dependent status and home of residence zip code. During deployment soldiers are entitled to BAH-I if maintaining a residence. Rate of BAH-I is based on home of residence zip code and applicable dependency status. Soldiers without dependents are entitled to BAH-partial if not maintaining a residence unless the soldier utilizes entitlement to special storage of household goods. Soldiers utilizing special storage of household goods and not maintaining a residence are not entitled to BAH.

Soldiers paying child support who have no other dependents are entitled to BAH-DIFF. If a soldier paying child support who has no other dependents also maintains a residence the soldier is entitled to BAH-DIFF and BAH-I at the without dependent rate. Utilization of special storage of household goods does not impact entitlement to BAH-DIFF.

All reserve component soldiers must complete a DA Form 5960 upon mobilization and provide substantiating documentation for the home of

COST OF LIVING ALLOWANCE (COLA)

Cost of Living Allowance (COLA) is a cash allowance intended to enable an equitable standard of living in areas where costs of living is unusually high.

Members permanently assigned to designated areas receive this entitlement. During a contingency deployment, COLA entitlement does not normally change. Soldiers who were entitled to COLA prior to deployment generally continue to receive COLA. *Soldiers deploying from an area not qualifying for COLA are not entitled to COLA while deployed even if the deployed location is a designated COLA area.*

COLA rates vary by rank, dependent status, dependent number and assigned permanent duty station. During deployment the COLA rate continues to be based on the assigned permanent duty station. The rate normally does not change as long as command sponsored dependents remain in the designated area.

HARDSHIP DUTY PAY - LOCATION (formerly Certain Places Pay, formerly Foreign Duty Pay)

Hardship Duty Pay – Location for Designated Areas (HDP-L) is a special pay intended to compensate members serving in locations where living conditions create undue hardship on the service member.

It is payable to all service members who are performing official duties for more than 30 days in a designated hardship duty location (see entitlements map).

HDP-L rate varies with location. Specified amounts are monthly amounts paid on a daily basis (e.g. $50 HDP-L rate equates to $1.33 per day; $100 HDP-L rate equates to $3.33 per day; $150 HDP-L rate equates to $5 per day). Entitlement begins the day of arrival in the designated location and ends the day of departure. Specified amounts are maximum receivable for a given month.

When applicable, in-theater servicing finance units will start HDP-L entitlement after arrival in theater.

HOSTILE FIRE/IMMINENT DANGER PAY (HFP)

Hostile Fire/Imminent Danger Pay (HFP) is a special pay intended to compensate members serving in locations where the member is subjected to imminent danger and/or hostile fire.

It is payable to all service members who are performing official duties in a designated HFP area (see entitlements map).

As of 1 October 2002 the normal specified rate for HFP is $225 per month. Any time spent in a designated HFP area qualifies the member for the entire monthly amount.

In-theater servicing finance units will start HFP entitlement after arrival in theater.

COMBAT ZONE TAX EXCLUSION (CZTE)

Combat Zone Tax Exemption (CZTE) exempts members who serve in designated hostile fire pay areas from payment of income taxes. Both federal and state income taxes are exempted.

Any soldier serving in a designated Combat Zone or in a designated HFP zone performing direct support to operations within a designated Combat Zone is entitled to CZTE.

For officers, the amount of pay up to the base pay of the Sergeant Major of the Army plus HFP is eligible for the exemption. For 2003 this amount is $5,957.70. Income earned beyond this amount is fully taxable. For enlisted members all eligible pay is exempt.

Leave earned while in a CZTE area is also excluded from income taxes. For tax purposes, leave earned in the CZTE area is the first leave used after leaving the CZTE area. Reenlistment bonuses contracted in the CZTE area are excluded from federal income taxes. Installments from prior contracts are not exempted. Social Security and Medicare deductions will continue to be deducted from pay.

COMBAT ZONE TAX EXCLUSION (CZTE)

The following military pay can be excluded from income:

NOTE: Soldiers do not have to receive the pay while in a combat zone, but it must be paid for service there or for a period during which they were hospitalized as a result of their service there.

1. Active duty pay earned in any month they served in a combat zone.
2. Student loan repayments that are attributable to periods of service in the combat zone provided a full year's combat zone service is performed to earn the repayment.
3. A reenlistment bonus if the voluntary extension or reenlistment occurs in a month they served in a combat zone
4. Pay for accrued leave earned in any month served in a combat zone.
5. Pay received for duties as a member of the armed forces in clubs, messes, post and station theaters, and other nonappropriated fund activities. The pay must be earned in a month the member served in a combat zone.
6. Awards for suggestions, inventions, or scientific achievements members are entitled to because of a submission they made in a month they served in a combat zone.

SAVINGS DEPOSIT PROGRAM (SDP)

The Savings Deposit Program provides opportunity for service members to deposit up to $10,000 into an account earning interest at a rate of 10% per annum, compounded quarterly.

Soldiers performing official duties in designated areas may participate in the program (see entitlements map). To be eligible soldier must be contemplating duty in the designated area for 30 days or longer.

Soldiers may contribute through allotment (preferred method) or cash deposits. Soldiers may make one lump sum $10,000 deposit or may choose to make monthly deposits instead. Monthly deposits are limited to an amount up to their net unallotted current pay and allowances (end-of-month net pay) for that month.

Spouses may start a SDP allotment on behalf of the deployed member if the spouse possesses a special power of attorney authorizing the spouse to start, stop or change allotments and has proof of the spouse's deployment to a SDP area. At Fort Hood, agents may only deposit cash, money orders, traveler's checks or cashier's checks.

SPECIAL LEAVE ACCRUAL (SLA)

Special Leave Accrual (SLA) is the authority to exceed a 60-day leave balance at fiscal year end. It is not an additional form of leave. SLA is intended to provide relief to soldiers not allowed leave during lengthy deployments or periods of hostility. ODCSPER is the proponent for SLA. Governing rules are prescribed in AR 600-8-10, Leaves and Passes.

There are three types of SLA. Category 1 involves soldiers who served in a HFP area for 120 continuous days. Category II involves soldiers who served in a HFP area for less than 120 continuous days or deployed for any length of time in a non-HFP zone. Category III involves soldiers who supported an operation without deploying and was unable to take all leave in excess of 60 days.

The first LTC commander is the approval authority for Category 1 SLA. PERSCOM is the approval authority, after endorsement from COL or higher commander, for Category II and 3 SLA.

Soldiers who earned SLA while in a HFP area have 3 fiscal years to take the leave. All others have 1 fiscal year after the fiscal year qualifying service ended. After approval, leave is debited from the leave account using the last in, first out method.

DEPLOYMENT ENTITLEMENT EXAMPLES

The following pages are examples of the effect deployment to various areas may have on pay. These examples are only estimates. Actual amounts will vary from soldier to soldier. All examples given are for soldiers deployed to a CZTE area. Soldiers may use the following as a guideline to get a closer estimate of their individual situations. Refer to previous pages to determine if entitlement applies to you.

1. Base Pay/Special Pays – no change due to deployment
2. BAS – meal card holder increase $7.23 per day; No change for non-meal card holders
3. BAH – no change
4. HFP - $225 per month for any period of time during the month
5. HDP-L – Rate varies by location; $1.33 per day for locations authorized $50; $3.33 per day for locations authorized $100
6. FSA - $250 per month or $8.33 per day
7. Per Diem - $3.50 per day
8. CZTE – Amount equal to federal taxes on LES; Officers cannot exceed Sergeant Major of the Army Pay plus HFP (do not include Medicare and social security taxes in this amount)

Add together amounts determined for each entitlement to determine pay change for the calculated month.

"Phantom Paymasters"

Deployment Entitlements

Combat Zone

Single Soldier, No Dependents

Entitlements	PFC Over 2	SPC Over 4	SGT Over 4	SSG Over 6	SFC Over 12	1SG / MSG Over 18	CSM / SGM Over 22
Combat Zone Tax Exclusion [1]	$158.57	$227.15	$250.28	$295.37	$448.13	$634.92	$854.75
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$217.00	$217.00	$217.00	$217.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$705.57	$774.15	$797.28	$842.37	$778.13	$964.92	$1,184.75

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $5,957.70 (SMA's pay of $5,732.70 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- Deployed soldiers are authorized BAS Type S (Standard BAS) for period of deployment. Amount reflects difference between Type S ($242.81) less the difference in the Essential Station Messing monthly discount meal rate ($25.81). BAS is paid on a daily rate. The amount shown is based on a 30-day month. Soldiers SFC and above receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/moth
5. Family Separation Allowance (FSA-II)- Single soldiers without dependents are not entitled to FSA-II.
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rates vary based on location.

Deployment Entitlements

Combat Zone

Married Soldier, 2 Dependents

Entitlements	PFC Over 2	SPC Over 4	SGT Over 4	SSG Over 6	SFC Over 12	1SG / MSG Over 18	CSM / SGM Over 22
Combat Zone Tax Exclusion [1]	$108.12	$154.20	$177.33	$222.42	$317.55	$421.32	$559.20
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance [5]	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$688.12	$734.20	$757.33	$802.42	$897.55	$1,001.32	$1,139.20

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $5,957.70
   (SMA's pay of $5,732.70 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- Married soldiers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month
5. Family Separation Allowance (FSA-II)- Payable to soldiers with dependents, starting after 30 days of separation Rate is $250/mth ($8.33/day)
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rates vary based on location.

Deployment Entitlements

Combat Zone

Single Officer, No Dependents

Entitlements	2LT Over 2	1LT Over 2	CPT Over 6	MAJ Over 12	LTC Over 16	COL Over 18	BG Over 22	MG Over 24
Combat Zone Tax Exclusion [1]	$254.87	$414.76	$740.06	$1,045.67	$1,241.25	$1,241.25	$1,241.25	$1,241.25
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$100.00	$100.00
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$584.87	$744.76	$1,070.06	$1,375.67	$1,571.25	$1,571.25	$1,289.02	$1,289.02

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $5,957.70
(CSA's pay of $5,732.70 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- All officers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month
5. Family Separation Allowance (FSA-II)- Single soldiers without dependents are not entitled to FSA-II.
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rates vary by location.

Deployment Entitlements

Combat Zone

Married Officer, 2 Dependents

Entitlements	2LT Over 2	1LT Over 2	CPT Over 6	MAJ Over 12	LTC Over 16	COL Over 18	BG Over 22	MG Over 24
Combat Zone Tax Exclusion [1]	$210.18	$299.01	$479.73	$750.12	$934.02	$934.02	$934.02	$934.02
Per Diem [2]	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00	$105.00
BAS (Additional) [3]	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Hostile Fire Pay [4]	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00	$225.00
Family Separation Allowance II [5]	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00	$250.00
Hardship Duty Pay - Location [6]	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6	Note 6
Total Per Month	$790.18	$879.01	$1,059.73	$1,330.12	$1,514.02	$1,514.02	$1,514.02	$1,514.02

1. Combat Zone Tax Exclusion (CZTE)- Areas designated as combat zones are exempt from paying Federal Income Tax. Officers are limited to $5,957.70
   (CSA's pay of $5,732.70 + $225 for HFP) for tax exclusion. These CZTE figures are estimates including only Base Pay and HFP.
2. Per Diem- $3.50 per day. All per diem is paid upon travel settlement.
3. BAS- All officers receive BAS automatically.
4. Hostile Fire Pay (HFP)- Areas designated as hostile fire pay areas are entitled to $225/month
5. Family Separation Allowance (FSA-II)- Payable to soldiers with dependents, starting after 30 days of separation. Rate is $250/mth
6. Hardship Duty Pay (HDP)- Rates are based on location and the designation of that area. Rate varies by location.

MyPay

MyPay is an automated system that allows you to change certain discretionary pay items via the internet. You can view and print leave and earning statements (LES); view and print tax statements; change federal tax withholdings; update bank account and electronic fund transfer info; manage allotments (will be available in the future); purchase U.S. savings bonds; control thrift savings plan enrollments; and view and print travel vouchers.

There are three ways to obtain a MyPay pin number: 1) Fax your name, SSN, phone number, signature, and copy of a government ID to (216) 522-5800; 2) Mail a copy of your government ID and a written request to: DFAS-Cleveland, Attention: MyPay, 1240 East 9th Street, Cleveland, Ohio 44199; 3) Go to the MyPay website, https://mypay.dfas.mil, click on the "New Pin" button and follow directions provided. If you fax or mail your request a temporary PIN will be set to the last five numbers of your SSN. *You will not receive any notification that your temporary PIN has been reset.* Wait at least two business days (allow additional time if you mailed your request) and log on. If you request your pin on-line a temporary pin will be

INCOME TAX FILING

Armed forces members who served in a CZTE area or a qualified hazardous duty area are automatically granted an extension on certain tax matters. These actions include: Filing any return of income, estate, or gift tax (except employment and withholding taxes); Paying any income, estate, or gift tax (except employment and withholding taxes); Filing a petition with the Tax Court for redetermination of a deficiency or for review of a Tax Court decision; Filing a claim for credit or refund of any tax; Bringing a suit for any claim for credit or refund; Purchasing a replacement residence to postpone paying tax on the gain on the sale of the old residence; Making a qualified IRA contribution; Allowing a credit or refund of any tax by IRS; Assessment of any tax by the IRS; Giving or making any notice or demand by the IRS for the payment of any tax or for any liability for any tax; Collection by the IRS of any tax due; Bringing suit by the United States for any tax due.

INCOME TAX FILING (continued)

Automatic extension is for 180 days after the later of: The last day the taxpayer is in a combat zone (or the last day the area qualifies as a combat zone), or the last day of any continuous qualified hospitalization for injury from service in the combat zone.

Note: If the IRS takes any actions listed or sends a notice of examination before learning that the taxpayer qualifies for a deadline extension, the taxpayer should return the notice with "**COMBAT ZONE EXTENSION – OPERATION XXXXX**" written across the top. No penalties or interest will be imposed for failure to file a return or pay taxes during the extension period. The IRS, however, will pay interest on a refund from the due date of the return if the return is timely filed after applying the deadline extension.

Spouses of individuals who served in a combat zone are entitled to the same deadline extension with two exceptions:

1. The extension does not apply to a spouse for any tax year beginning more than two years after the date that combat activities end.
2. The extension does not apply to a spouse for any period the qualifying individual is hospitalized in the United States for injuries incurred in a combat zone.

COMMAND FINANCIAL SPECIALIST (CFS)

The Command Financial Specialist Program (CFS) is a III Corps initiative designed to benefit our soldiers and family members on permanent or deployment station. The CFS Coordinator can provide key services to assist soldiers and their family members before, during, and after deployment.

The CFS coordinator provides preventive and consumer education and personal financial management instructions to military personnel and their family members. The CFS coordinator can also provide information on how to pay bills while on deployment, storing automobile(s), and even make recommendations on Family Care plans.

During deployment, the CFS coordinator's role as liaison between the command, client, and all social service, legal authority, and credit counseling agencies continues. The CFS can provide referral to a number of agencies to assist families in coping with the stresses of being separated from their love ones and also functions as a liaison to the Red Cross.